## STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2015 JANUARY 2015 (IN THOUSANDS)

## GENERAL REVENUE FUND

Estimated   Collections   Co							Estimated	Actual	To Date -	
Name		Estimated		Estimated	Actual		Collections	Collections	Increase	To Date -
Business and Occupation Tax		Collections		Collections	Collections		7 Months	7 Months	(Decrease)	Percent
Consumer Sales Tax/Use Tax	SOURCE	FY 2015		January 2015	January 2015	J	uly 14-Jan. 15	July 14-Jan. 15	Over Estimate	Collected
Consumer Sales Tax/Use Tax										
Personal Income Tax	•	\$ ,	\$		\$	\$		\$	\$	
Company   Comp									· · · · · ·	
Racing Fees							, ,			
Beer Tax and Licenses		,								
Tobacco Products Tax		•		•	0		· ·	o o	· ·	
Estate Tax         0         0         7         0         7         7         0%           Business Franchise Fees         650         80         56         400         409         9         102%           Charter Tax         0         0         1         0         33         33         0%           Property Transfer Tax         12,500         1,310         1,207         7,235         6,982         (253)         97%           Property Tax         6,700         154         118         4,085         4,097         12         100%           Insurance Tax         117,600         103         1,650         57,515         56,428         (1,087)         98%           Departmental Collections         17,600         6,080         6,446         12,355         12,674         319         103%           Corporation Income/Business Franchise Tax         201,500         7,700         4,624         1111,150         116,655         5,485         105%           Miscellaneous Teachise         1,800         57         0         718         2,887         2,169         40%           Miscellaneous Transfers         1,000         57         0         718         2,887 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
Business Franchise Fees         650         80         56         400         409         9         102%           Charter Tax         0         0         1         0         33         33         30%           Property Transfer Tax         12,500         1,310         1,207         7,235         6,982         (253)         97%           Property Tax         6,700         154         118         4,085         4,097         12         100%           Insurance Tax         117,600         103         1,650         57,515         56,428         (1,087)         98%           Departmental Collections         17,600         6,080         6,446         12,355         12,674         319         103%           Corporation Income/Business Franchise Tax         201,500         7,700         4,664         111,150         116,635         5,485         105%           Miscellaneous Receipts         17,800         664         487         9,314         8,675         (639)         93%           Miscellaneous Transfers         1,000         57         0         718         2,887         2,169         402%           Interest Income         1,500         125         (482)         875		105,000		8,600	8,812		62,000	62,178	178	100%
Charter Tax         0         0         1         0         33         33         0%           Property Transfer Tax         12,500         1,310         1,207         7,235         6,982         (253)         97%           Property Tax         6,700         154         1118         4,085         4,097         12         100%           Insurance Tax         117,600         103         1,650         57,515         56,428         (1,087)         98%           Departmental Collections         17,600         6,080         6,446         12,355         12,674         319         103%           Corporation Income/Business Franchise Tax         201,500         7,700         4,624         111,150         116,635         5,485         103%           Miscellaneous Receipts         17,800         664         487         9,314         8,675         (639)         93%           Miscellaneous Transfers         1,000         57         0         718         2,887         2,169         402%           Interest Income         1,500         32,200         25,187         253,300         215,156         (38,144)         85%           Severance Tax         474,600         32,200         25,187		-		-	7		Ü	7	7	
Property Transfer Tax         12,500         1,310         1,207         7,235         6,982         (253)         97%           Property Tax         6,700         154         118         4,085         4,097         12         100%           Insurance Tax         117,600         103         1,650         57,515         56,428         (1,087)         98%           Departmental Collections         17,600         6,080         6,446         12,355         12,674         319         103%           Corporation Income/Business Franchise Tax         201,500         7,700         4,624         111,150         116,635         5,485         105%           Miscellaneous Receipts         17,800         664         487         9,314         8,675         (639)         93%           Miscellaneous Transfers         1,000         57         0         718         2,887         2,169         402%           Miscellaneous Transfers         1,500         125         (482)         875         614         (261)         70%           Severance Tax         474,600         32,200         25,187         253,300         215,156         (38,144)         85%           Special Revenue Transfer         0         0 <td></td> <td>650</td> <td></td> <td>80</td> <td>56</td> <td></td> <td>400</td> <td>409</td> <td></td> <td>102%</td>		650		80	56		400	409		102%
Property Tax         6,700         154         118         4,085         4,097         12         100%           Insurance Tax         117,600         103         1,650         57,515         56,428         (1,087)         98%           Departmental Collections         17,600         6,080         6,446         12,355         12,674         319         103%           Corporation Income/Business Franchise Tax         201,500         7,700         4,624         111,150         116,635         5,485         105%           Miscellaneous Receipts         17,800         664         487         9,314         8,675         (639)         93%           Miscellaneous Transfers         1,000         57         0         718         2,887         2,169         402%           Interest Income         1,500         125         (482)         875         614         (261)         70%           Severance Tax         474,600         32,200         25,187         253,300         215,156         (38,144)         85%           Telecommunications Tax         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <td></td> <td>0</td> <td></td> <td>0</td> <td>1</td> <td></td> <td>0</td> <td>33</td> <td></td> <td>0%</td>		0		0	1		0	33		0%
Insurance Tax         117,600         103         1,650         57,515         56,428         (1,087)         98%           Departmental Collections         17,600         6,080         6,446         12,355         12,674         319         103%           Corporation Income/Business Franchise Tax         201,500         7,700         4,624         111,150         116,635         5,485         103%           Miscellaneous Receipts         17,800         664         487         9,314         8,675         (639)         93%           Miscellaneous Transfers         1,000         57         0         718         2,887         2,169         402%           Interest Income         1,500         125         (482)         875         614         (261)         70%           Severance Tax         474,600         32,200         25,187         253,300         215,156         (38,144)         85%           Telecommunications Tax         0         <		12,500		1,310	1,207		7,235		(253)	97%
Departmental Collections	Property Tax	6,700		154	118		4,085	4,097	12	100%
Corporation Income/Business Franchise Tax         201,500         7,700         4,624         111,150         116,635         5,485         105%           Miscellaneous Receipts         17,800         664         487         9,314         8,675         (639)         93%           Miscellaneous Transfers         1,000         57         0         718         2,887         2,169         402%           Interest Income         1,500         125         (482)         875         614         (261)         70%           Severance Tax         474,600         32,200         25,187         253,300         215,156         (38,144)         85%           Telecommunications Tax         0	Insurance Tax	117,600		103	1,650		57,515	56,428	(1,087)	98%
Miscellaneous Receipts         17,800         664         487         9,314         8,675         (639)         93%           Miscellaneous Transfers         1,000         57         0         718         2,887         2,169         402%           Interest Income         1,500         125         (482)         875         614         (261)         70%           Severance Tax         474,600         32,200         25,187         253,300         215,156         (38,144)         85%           Telecommunications Tax         0	Departmental Collections	17,600		6,080	6,446		12,355	12,674	319	103%
Miscellaneous Transfers         1,000         57         0         718         2,887         2,169         402%           Interest Income         1,500         125         (482)         875         614         (261)         70%           Severance Tax         474,600         32,200         25,187         253,300         215,156         (38,144)         85%           Telecommunications Tax         0 <t< td=""><td>Corporation Income/Business Franchise Tax</td><td>201,500</td><td></td><td>7,700</td><td>4,624</td><td></td><td>111,150</td><td></td><td>5,485</td><td>105%</td></t<>	Corporation Income/Business Franchise Tax	201,500		7,700	4,624		111,150		5,485	105%
Interest Income	Miscellaneous Receipts	17,800		664	487		9,314	8,675	(639)	93%
Severance Tax         474,600         32,200         25,187         253,300         215,156         (38,144)         85%           Telecommunications Tax         0	Miscellaneous Transfers	1,000		57	0		718	2,887	2,169	402%
Telecommunications Tax         0	Interest Income	1,500		125	(482)		875	614	(261)	70%
Special Revenue Transfer         0 <td>Severance Tax</td> <td>474,600</td> <td></td> <td>32,200</td> <td>25,187</td> <td></td> <td>253,300</td> <td>215,156</td> <td>(38,144)</td> <td>85%</td>	Severance Tax	474,600		32,200	25,187		253,300	215,156	(38,144)	85%
HB 102 - Lottery Transfers         92,600         5,197         7,203         31,621         35,696         4,075         113%           Video Lottery Transfers         0         0         11         0         102         102         0%           Liquor License Renewal         451         71         71         297         296         (1)         100%           Senior Citizen Tax Credit Reimbursement         10,000         0         0         980         522         (458)         53%           Tax Amnesty         0         0         0         0         0         0         0         0           TOTAL         \$ 4,253,951         \$ 392,385         \$ 384,147         \$ 2,401,798         \$ 2,359,592         \$ (42,206)           Increase or Decrease Over Estimate         \$ (8,238)         \$ (42,206)	Telecommunications Tax	0		0	0		0	0	0	0%
Video Lottery Transfers         0         0         11         0         102         102         0%           Liquor License Renewal         451         71         71         297         296         (1)         100%           Senior Citizen Tax Credit Reimbursement         10,000         0         0         980         522         (458)         53%           Tax Amnesty         0 <t< td=""><td>Special Revenue Transfer</td><td>0</td><td></td><td>0</td><td>0</td><td></td><td>0</td><td>0</td><td>0</td><td>0%</td></t<>	Special Revenue Transfer	0		0	0		0	0	0	0%
Liquor License Renewal         451         71         71         297         296         (1)         100%           Senior Citizen Tax Credit Reimbursement         10,000         0         0         980         522         (458)         53%           Tax Amnesty         0	HB 102 - Lottery Transfers	92,600	İ	5,197	7,203		31,621	35,696	4,075	113%
Senior Citizen Tax Credit Reimbursement         10,000         0         0         980         522         (458)         53%           Tax Amnesty         0         0         0         0         0         0         0         0         0%           TOTAL         \$ 4,253,951         \$ 392,385         \$ 384,147         \$ 2,401,798         \$ 2,359,592         \$ (42,206)           Increase or Decrease Over Estimate         \$ (8,238)         \$ (42,206)	Video Lottery Transfers	0		0	11		0	102	102	0%
Tax Amnesty         0         0         0         0         0         0         0         0         0         0         0         0% <td>Liquor License Renewal</td> <td>451</td> <td></td> <td>71</td> <td>71</td> <td></td> <td>297</td> <td>296</td> <td>(1)</td> <td>100%</td>	Liquor License Renewal	451		71	71		297	296	(1)	100%
TOTAL \$ 4,253,951 \$ 392,385 \$ 384,147 \$ 2,401,798 \$ 2,359,592 \$ (42,206)  Increase or Decrease Over Estimate \$ (8,238) \$ (42,206)	Senior Citizen Tax Credit Reimbursement	10,000		0	0		980	522	(458)	53%
Increase or Decrease Over Estimate \$ (8,238) \$ (42,206)	Tax Amnesty	0		0	0		0	0	0	0%
	TOTAL	\$ 4,253,951	\$	392,385	\$ 384,147	\$	2,401,798	\$ 2,359,592	\$ (42,206)	
	Increase or Decrease Over Estimate				\$ (8,238)			\$ (42,206)		
70/0 70/0	Percent Collected				98%			98%		

Source: wvOASIS

State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Robert S. Kiss, Cabinet Secretary

Prepared by the State Budget Office

February 2, 2015

## STATE OF WEST VIRGINIA COMPARISON OF REVENUES JANUARY 2014 VS JANUARY 2015 (IN THOUSANDS)

## GENERAL REVENUE FUND

GENERAL REVENUE FUND					_						
						Actual		Actual		To Date -	To Date -
		Actual		Actual		Collections		Collections		Increase	% Increase
		Collections		Collections		7 Months		7 Months		(Decrease)	(Decrease)
SOURCE		January 2014		January 2015		July 13-Jan. 14		July 14-Jan. 15	Over	Prior Period	Over Prior Period
BOCKEL		Junuary 2014		January 2015		July 15 Juli. 14		July 14 Juli. 15	Over	i iioi i ciiod	Over Thor Teriou
Business and Occupation Tax	\$	9,112	\$	7,529	\$	57,720	\$	59,975	\$	2,255	4%
Consumer Sales Tax/Use Tax	Ψ	130,284	Ψ	136,159	Ψ	722,620	Ψ	742,024	Ψ	19,404	3%
Personal Income Tax		176,242		183,112		963,641		1,021,755		58,114	6%
Liquor Profit Transfers		1,258		1,309		7,870		8,332		462	6%
Racing Fees		0		0		0		0		0	0%
Beer Tax and Licenses		557		640		4,457		4,115		(342)	-8%
Tobacco Products Tax		8,537		8,812		61,864		62,178		314	1%
Estate Tax		0		7		0		7		7	0%
Business Franchise Fees		57		56		380		409		29	8%
Charter Tax		156		1		200		33		(167)	-84%
Property Transfer Tax		1,162		1,207		7,039		6,982		(57)	-1%
Property Tax		103		118		4,053		4,097		44	1%
Insurance Tax		(65)		1,650		55,333		56,428		1,095	2%
Departmental Collections		6,214		6,446		12,310		12,674		364	3%
Corporation Income/Business Franchise Tax		12,692		4,624		125,788		116,635		(9,153)	-7%
Miscellaneous Receipts		490		487		2,886		8,675		5,789	201%
Miscellaneous Transfers		0		0		746		2,887		2,141	287%
Interest Income		108		(482)		(133)		614		747	-562%
Severance Tax		33,901		25,187		244,192		215,156		(29,036)	-12%
Telecommunications Tax		0		0		(261)		0		261	-100%
Special Revenue Transfer		0		0		0		0		0	0%
HB 102 - Lottery Transfers		10,809		7,203		27,743		35,696		7,953	29%
Video Lottery Transfers		25		11		136		102		(34)	-25%
Liquor License Renewal		71		71		296		296		0	0%
Senior Citizen Tax Credit Reimbursement		0		0		1,063		522		(541)	-51%
Tax Amnesty		0		0	1	0		0		0	0%
TOTAL	\$	391,713	\$	384,147	\$	2,299,943	\$	2,359,592	\$	59,649	
Increase or Decrease Over Prior Period			\$	(7,566)			\$	59,649		_	
% Increase or Decrease Over Prior Period				-2%				3%			